



# California State Board of Equalization (BOE)

## Style Guide for Spanish Translation and Localization Projects



**Prepared by Contextual Communications**  
A division of Carmazzi Global Solutions

## TABLE OF CONTENTS

<b>Introduction</b>	<b>2</b>
<b>References to the BOE</b>	<b>3</b>
<b>Vendor Quality Process</b>	<b>5</b>
<b>Abbreviations</b>	<b>6</b>
<b>Acronyms</b>	<b>7</b>
<b>Capitalization</b>	<b>8</b>
<b>Compound Words</b>	<b>10</b>
<b>Measurements and Numbers</b>	<b>11</b>
General Guidelines	11
Billion, Trillion	11
Commas and Decimals	11
Dates	12
Ordinal Numbers	12
Percent, Percentage Point	12
Ranges of Numbers, Dates, Pages	13
Time	13
Units of Measurement in Text	13
<b>Punctuation</b>	<b>14</b>
Brackets, Parentheses, Quotation Marks	14
Comma, Semicolon	14
Dash, Hyphen	15
Diacritical Marks (Written Accents)	15
Footnotes	16
Headings and Titles	16
Italics	16
<b>References: Grammar, Lexicon, Orthography</b>	<b>19</b>
<b>Appendices</b>	<b>22</b>
Appendix I - BOE Spanish/English Glossary	23
Appendix II - Sample Spanish Forms	33
Appendix III – Vendor Quality Management Process	35

A translation is not just a transcription from one language into another. It needs to render not only the meaning of words and sentences but also the correct meaning of the original product. Good translation reads as if the text had originally been written in the target language.

Bearing in mind that the various countries from which California's Spanish-speaking residents come from have their own linguistic customs and preferences, the aim in translating Board of Equalization (BOE) publications is to use "international" Spanish in terms of style, syntax and vocabulary (also avoiding Anglicism)—in short, a language acceptable to the widest possible Spanish-speaking audience.<sup>1</sup>

As a general rule, and unless instructed otherwise, translators are expected to respect and replicate the format of the source text. In addition, translations need to reflect direct correspondence to the original text, **accuracy** of content and style as well as term **consistency**. The key to achieve success in this direction lies in the translator's scrutinizing all aspects of the original document and supporting his/her choice of proper terms based on an adopted glossary that is provided.<sup>2</sup> This is particularly important when dealing with **proprietary product names and slogans**.

Consistency also means double-checking to verify that:

- Items in a table of contents match section/chapter headings (unless there actually is a divergence from the original text).
- Company slogans and non-trademarked products names are translated identically each time they appear.
- When titles of charts, tables and graphics are used within the body of the document, they match the actual titles used as captions with graphics.

Translators should strive to maintain the same **voice** and **style** in every translation. Keeping the original voice and style helps to render the translated document as a true translation of the original. Realize that these elements do not always translate easily into the target language, especially as BOE English source materials tend to be formal in tone and technical in terminology. Please use your best judgment. "Doctoring" should only be applied for the purpose of improving the readability of text and the clarity of meaning. **However, always do your best to avoid literal unnatural translations.**

### For example:

Each location where sales of taxable items are made requires, and must display, a seller's permit.

### Wrong literal verbal translation:

Cada ubicación donde se hace la venta de partidas tributables se requiere, y debe mostrar, un permiso de vendedor. (Each location where sales of taxable items are made requires, and must show, a seller's permit.)

### Correct natural paraphrasing:

Cada lugar en donde se realicen ventas de artículos sujetos a impuestos requiere, y debe exhibir, un permiso de vendedor. (Each place where sales of taxable items are made requires, and must exhibit, a vendor's permit.)

<sup>1</sup> This style guide should be used in conjunction with the guidelines provided by **Webcontent.gov** to better serve readers of U.S. government publications and websites ([http://www.usa.gov/webcontent/spanish\\_guide/spanish\\_index.shtml](http://www.usa.gov/webcontent/spanish_guide/spanish_index.shtml)).

<sup>2</sup> Refer to **BOE Publication 399-S** (<http://www.boe.ca.gov/transpubs/pdf/pub399s.pdf>). Additional glossaries to be used as resources include **Publication 850 of the Internal Revenue Service** (<http://www.irs.gov/pub/irs-pdf/p850.pdf>) and **Form 1209 of the Franchise Tax Board** (<http://www.ftb.ca.gov/FORMS/MISC/1209.pdf>).

- When referring to the California State Board of Equalization as an organizational entity, translators should use the English acronym “BOE”.

Although the **BOE** prefers to conduct the audit at your business location, it can be performed elsewhere. For example, the audit can be conducted out at an accountant’s office or at a **BOE** location.

Aunque la **BOE** prefiere realizar la auditoría en el lugar de su negocio, ésta se puede realizar en cualquier otro lugar. Por ejemplo, la auditoría podría realizarse en la oficina de un contador o en una ubicación de la **BOE**.

- When referring to the elected officials who serve as Board Members, translators should use the translated term for “Board”.

In addition, refunds over \$50,000 must be approved by the **Members of the Board**.

Además, los reembolsos de más de \$50,000 deben ser aprobados por los **Miembros de la Directiva**.

- Spanish Glossary (see Appendix I)
- When Board Members are listed on translated publications, their cities should remain in English, but districts and titles should be translated.

<u>English Display</u>	<u>Spanish Display</u>
Board Members	Miembros de la Directiva
Ramon J. Hirsig Executive Director	Ramon J. Hirsig Director Ejecutivo
Betty T. Yee First District San Francisco	Betty T. Yee Primer Distrito San Francisco
Bill Leonard Second District Ontario/Sacramento	Bill Leonard Segundo Distrito Ontario/Sacramento
Michelle Steel Third District Rolling Hills Estates	Michelle Steel Tercer Distrito Rolling Hills Estates
Judy Chu, Ph.D. Fourth District Los Angeles	Judy Chu, Ph.D. Quarto Distrito Los Angeles
John Chiang State Controller	John Chiang Contralor Estatal

- All mailing addresses for written correspondence to the BOE or BOE departments should remain in English. However, references to BOE departments should be translated. For example:

For written advice, contact the **Department of Sales and Use Taxes** at the following address:

**Sales and Use Tax Department**  
**MIC: 44**  
**Audit and Information Section**  
**P.O. Box 942879**  
**Sacramento, CA 94279-0044**

Para obtener asesoramiento por escrito, comuníquese con el **Departamento de Impuestos sobre Ventas y Uso** a la siguiente dirección:

**Sales and Use Tax Department**  
**MIC: 44**  
**Audit and Information Section**  
**P.O. Box 942879**  
**Sacramento, CA 94279-0044**

- All BOE translated publications carry a language identifier to indicate the target language. The language identifier is a capital letter with no period following. This language identifier should appear on both the translation and English. The identifier for Spanish is “S”. The identifier follows the publication number and should be mentioned accordingly when referencing translated publications.<sup>3</sup> For example:

For more information, please see **publication 51**, Guide to Board of Equalization Services.

Para obtener más información, consulte la **publicación 51-S**, Guía Sobre los Servicios de la Directiva de Impuestos Sobre Ventas, Uso y Otros.

- BOE translated publications that contains forms must include the English form with the Spanish translation of the form & Instructions. A watermark of the word ‘Muestra’ (Sample) should appear on the Spanish form. The English instructions do not need to be included in the publication. (Please see an example in Appendix II)
- Additionally, the front page of translated publications carries the English title and date in smaller font and parentheses in addition to the Spanish title and date.

**English:** (Publication 123-S, California Businesses: How to Identify California Use Tax Due, July 2008)

**Spanish:** Publicación 123-S, Negocios de California: cómo identificar el impuesto de California sobre el uso que se adeuda, julio de 2008

- Space permitting, all Spanish publications must carry the translation disclaimer. Placement of this disclaimer is usually on the last page of the publication, but is also at the desktop publisher’s discretion for design purposes. Font size cannot be smaller than 8 point. The disclaimer states the following:

<sup>3</sup> Visit the BOE’s website at (<http://www.boe.ca.gov/transpubs/spanish.htm>) to view which publications have been translated into Spanish. Always use existing translations for publication titles when they are available.

**English:** (This translated publication is provided for your convenience. It is not intended to replace the English version. If there is any discrepancy between the information in the English version and this translation, the information contained in the English version is controlling.)

**Spanish:** Esta publicación traducida se provee a usted para su conveniencia. No tiene el propósito de sustituir a la versión en inglés. Si existe alguna discrepancia entre la información contenida en la versión en inglés y esta traducción, la información contenida en la versión en inglés prevalecerá.

For specific terminology concerns related to BOE publications, one should refer to the following resources:

- BOE website, specifically translated publications in Spanish (<http://www.boe.ca.gov/transpubs/spanish.htm>)
- BOE Publication 399-S, Glossary of Words and Phrases, English-Spanish (<http://www.boe.ca.gov/transpubs/pdf/pub399s.pdf>)
- Publication 850 of the Internal Revenue Service, English-Spanish Glossary of Words and Phrases (<http://www.irs.gov/pub/irs-pdf/p850.pdf>)
- Form 1209 of the Franchise Tax Board, California English-Spanish Glossary of Tax Terms (<http://www.ftb.ca.gov/FORMS/MISC/1209.pdf>)

- In general, abbreviations should only be used if there is a space restriction (i.e., in tables and similar forms of display) but, as a general rule, not in text. However, this does not apply to abbreviations used in titles of address preceding a proper name.

**Correct:** la Sra. Mary Brown fue designada... (Mrs. Mary Brown was assigned...)  
**Incorrect:** el balance se presentó al Depto. de Finanzas para su revisión (the balance sheet was submitted to the Finance Department for its review)

- Abbreviations of the names of months apply the following rules of style:

enero	ene.
febrero	feb.
marzo	mar.
abril	abr.
mayo	mayo (no abbreviation)
junio	jun.
julio	jul.
agosto	ago.
septiembre	sept.
octubre	oct.
noviembre	nov.
diciembre	dic.

- Abbreviations should always be written with a final period and that their written accent is kept whenever a vowel is present.

**Correct:** pág. 13, cód. 285-C  
**Incorrect:** pag. 13, cod. 285-C

- Do not treat units of measurement as abbreviations. They are, in fact, symbols and never carry a period.

**Correct:** km, m, l  
**Incorrect:** km., m., l.

- Acronyms are formed with the initial letters of a word or by combining the initial and final letters of a word or series of words. They behave as common nouns. An example is "BOE" which stands for "Board of Equalization". As this is the proper organization name, it should always be kept as that when talking about the Board of Equalization.
- In general, acronyms are translated into Spanish the first instance they appear in the text, with the English acronym in parenthesis. Thereafter, the English acronym is used.

Tax may or may not apply to your **California Redemption Value (CRV)** charges for nonrefillable containers. If sales tax applies to the sale of the beverage, the **CRV** charge is taxable. If sales tax does not apply to the sale of the beverage, the **CRV** charge is not taxable.

El impuesto podría ser o no aplicable a sus cargos por concepto del **valor de reembolso de California (CRV, en inglés)** para los envases no retornables. Si el impuesto es aplicable la venta de la bebida, el cargo por el **CRV** está sujeto a impuestos. Si el impuesto no es aplicable a la venta de la bebida, el cargo por el **CRV** no está sujeto a impuestos..

- However, the use of abbreviations and acronyms is not as common in Spanish as it is in English. Avoid overusing them in Spanish texts.

The **CRV program** is administered by the California Department of Conservation, Division of Recycling.

El **programa del valor de reembolso de California** es administrado por la División de Reciclaje del Departamento de Conservación de California.

- Avoid coining acronyms on your own. Whenever available, you should use the Spanish abbreviation or acronym instead of the English one. As a general rule, abbreviations of country names (e.g., EE. UU.) or other common ones (such as pág., etc., p.ej.) should not be used in text (their use in tables or bibliographies is acceptable). For other types of abbreviations, the same rules as in English generally apply in text: the name or term should be spelled out on its first occurrence, followed by the abbreviation in parentheses, and the abbreviation can be used in later occurrences. For example:

Un incremento del **producto nacional bruto (PNB)** per cápita

- Unlike in English, acronyms and abbreviations are never pluralized in Spanish. The article (un, una, la, las, los, etc.) will differentiate between singular and plural. For example:

**Correct:** un CD, los CD (a CD, the CD)

**Incorrect:** los CDs (the CDs)

**Correct:** los UPC (the UPC)

**Incorrect:** los UPCs (the UPCs)

Spanish rules of capitalization differ from those applicable in English.<sup>4</sup> As a very general rule, take into account that, most frequently, Spanish capitalizes only the initial letter. However, this may be different in the titles of jobs or documents such as newsletters, magazines or presentations, where the capitalization of all letters may be utilized.

If you request a delay and there is a credit or refund involved, the auditor may also request that you sign a **Waiver of Credit Interest**.

Si usted solicita un retraso y hay un crédito o reembolso de por medio, el auditor puede pedirle también firmar una **Renuncia del Interés sobre el Crédito**.

### Agencies, Government Departments, Institutional Names

- In official documents, capitalize names relating to a specific, unique government or governmental department or agency in full form. Use lowercase for similar names when used as generic terms. For example:

la Oficina del Procurador General de los Estados Unidos **versus** la oficina del procurador estadounidense (the United States Attorney General's Office **versus** the United States attorney's office)

el actual gobierno de California **versus** los gobiernos estatales (California's present government **versus** state governments)

el Departamento de Impuestos y Uso **versus** dicho departamento dentro de la BOE (the Department of Tax and Use **versus** said department within the BOE)

### Geographic Names

- As a general rule, use lowercase for common nouns unless they are part of the proper name. For example:

estado de Chiapas (a state within the geographic borders of Mexico) **versus** Estado de México (refers to the sovereign state of Mexico as a nation)

Ciudad de Guatemala (Guatemala City) **versus** ciudad de San Salvador (the city of San Salvador)

- Nouns referring to country nationals and related adjectives should begin in lowercase. Additionally, common For example:

las autoridades panameñas, los argentinos, el gobierno ecuatoriano (Panamanian authorities, the argentinians, ecuadorean government)

- Capitalize all geographical proper names that refer to a definite region and parts of the world or regions of a continent denoting political or geographical divisions.
- Some geographical names require the use of an article, which should be lowercased (e.g., los Alpes) unless it is part of the name (e.g., El Salvador).

<sup>4</sup> An excellent source for consulting most of the capitalization and other spelling rules contained in this style guide is the publication of the Real Academia Española (RAE) entitled *Ortografía de la lengua española. Edición revisada por las Academias de la Lengua Española (1999)*. Also, grammar and spelling rules, including those for capitalization, can be found on the RAE website ([www.rae.es/](http://www.rae.es/)) under "Diccionario de dudas."

- Use lowercase for nouns and adjectives derived from those terms and adjectives modifying names of regions. For example:

los Balcanes, la región de los Balcanes, las economías de los Balcanes **versus** los países balcánicos (the Balkans, region of the Balkans, the Balkan's economy **versus** the balkan countries)

la Amazonia **versus** la cuenca amazónica (the Amazonia **versus** the Amazonia basin)

desierto del Sahara **versus** desierto sahariano (Sahara Desert **versus** the desert in the Sahara region)

- Capitalize points of the compass when included in the official name of a region, or when designating a region; lowercase them in all other cases.
- Use lowercase for all adjectival forms designating those points. For example:

el Polo Norte **versus** el norte de Argentina (North Pole **versus** the north part of Argentina)

América del Sur, Cono Sur **versus** el sur del continente (South America, Southern Cone **versus** the south part of the continent)

- Use lowercase for terms that designate areas but are not geographic in nature. In geographic names made up of common names (such as ciudad, río, océano) in apposition with proper nouns, always lowercase the common name unless it is part of the whole name. For example:

zona del franco CFA, océano Atlántico, río Amazonas (CFA free zone, Atlantic ocean, Amazon river)

la cordillera de los Andes **versus** Sierra Nevada (the Andes range **versus** Sierra Nevada)

### Publication Names

- BOE follows traditional Spanish rules of style for publication titles; capitalization occurs only on the first word of the title.

**Correct:** Consejos sobre impuestos para diseñadores de interiores y decoradores  
(Tax advise for interior decorators)

**Incorrect:** Consejos sobre Impuestos para Diseñadores de Interiores y Decoradores  
(Tax advise for Interior Decorators)

- As in English, Spanish compound words (palabras compuestas) formed with prefixes or composite elements (e.g., anti-, bio-, co-, extra-, post-, pre-, socio-, sub-) are spelled closed, with no hyphen. For example: anticonstitucional, bioenergía, copresidente, extrajudicial, etc.
- It is recommended that you use the simplified form “pos” instead of “post”, even when the prefix accompanies segments starting with a vowel, e.g., posmoderno, posdata, posgrado, posgraduado, etc.
- In general, compound words in which the second element begins with “r” should be written with the diagraph “rr.” For example: antirrobo, contrarréplica, etc. However, always confirm with the RAE Spanish Dictionary because there are many exceptions, such as posromántico. As a general rule we will use “rr” when is a strong sound between two vowels.
- Spanish compound words are considered single words, so the rules pertaining to accents should be followed. See these examples:

asimismo (así plus mismo)  
baloncesto (balón plus cesto)  
decimoséptimo (décimo plus séptimo)  
autoevaluación  
autocontrol

- When compound words are separated by a hyphen, each element maintains the corresponding accent (phonetic and/or written). For example: franco-alemán, ítalo-alemán, méxico-americano, social-democrático; but socialdemócrata, socialdemocracia.

### General Guidelines

- Single-digit numbers should be used as numerals in the case of percentages, amounts of money or currency, or large amounts (this also applies to tables and graphs):

5%

US\$10 millones

2,000 millones (not dos mil millones, nor 2.000.000.000)

- When a number is the first element of a sentence, it should be spelled out.

Ciento treinta y tres negocios son minoristas... Cuarenta y dos vendedores no pasaron la inspección...

- It is sometimes advisable (and possible) to edit the sentence so the number does not fall at the beginning. For example, instead of:

Veintitrés caseros contestaron el cuestionario

Write:

En total, 23 caseros contestaron el cuestionario

### Billion, Trillion

- The word billion (billón) has different meanings in American and British English: in American usage, a billion is equal to 1,000 millions (in British usage, it is equal to a million millions). In Spanish, “billion” (American English) should always be translated as “1,000 millones”, as the word “billon” means a million millions (same as in British usage). Accordingly, one trillion will be translated in Spanish as “un billon”.

### Commas and Decimals

- In Iberian and Latin American Spanish, a period is used in numbers to separate groups of three digits, and a comma for decimals (with a zero in front of the decimal point for all numbers less than 1). For example:

1.500 (one thousand five hundred)

24.675 (twenty-four thousand six hundred seventy-five)

7.263.876 (seven million two hundred sixty-three thousand eight hundred seventy-six)

0,25 (point twenty-five)

27,75 (twenty seven point seventy five)

- However, since BOE’s Spanish-speaking target audience resides in California, translated publications follow U.S. and Mexican Spanish norms and maintain the period as the decimal point and a comma as a separator (e.g., 1,500 in English is the represented the same way in Spanish).

### Dates

- There are different ways to mention dates in Spanish texts: only words, a combination of numbers and words, and only numbers. The preferred model for text documents in Spanish is the combination of numbers and words in an ascending order: i.e., day, month, year (e.g., 15 de mayo de 2004). In tables or graphs, dates can be abbreviated, also in an ascending order, in two different ways: 25 mar. 04 or 25/3/04.

Regardless of the style selected, care should be taken to be consistent throughout the text. When using numerals, a zero preceding a single-digit day or month should be avoided (correct: 4/9/98; incorrect: 04/09/98). Years should never include a period (correct: 2002; incorrect: 2.002).

Starting in year 2000, the use of an article before the year became common (for example, 25 de agosto del 2000; marzo del 2004). This, while not incorrect, should be avoided. However, if the word “año” is used along with the number of the year, an article should be used (e.g., 20 de noviembre del año 2003). In Spanish, the styles for decades (décadas or decenios) include, for example, “la década de 1990”, “el decenio de 1980-89”, “los años ochenta” (with words, not numbers), **but not** “los ochentas”, “los 80s”, “década de los 80s”.

For the first day of the month, number one is used: 1 de marzo de 2004 (not 1.o de marzo de 2004).

- Unlike in English, centuries are displayed in Spanish as capitalized Roman numerals. For example, siglo XVIII, siglo XXI (with the word siglo always in lowercase).
- The preferred style for fiscal years is: “el ejercicio de 2003” (never “el ejercicio 2003”). In abbreviated form (acceptable in tables), the preferred style is: “Ej. de 2003” (rather than “Ej. 03”). Exception: In the case of space constraints, “Ej. de 03” could be used.

### Ordinal Numbers

- Ordinal numbers in text should be spelled out. For example:

la decimocuarta edición de la ley sobre impuestos  
el cuarto trimestre de 2002  
el segundo plan quinquenal

Note: When abbreviated, such as in titles of conferences or in tables, Spanish ordinal numerals are displayed this way: 1.º, 2.º, 3.º or 3.er, etc.

### Percent, Percentage Point

- In Spanish, as in English, the difference between percent (in Spanish, por ciento or %) and percentage point (punto porcentual) is often misunderstood, resulting in serious errors of translation. One simple way to make the distinction is to remember that a difference between two percentages is expressed in percentage points. For example:

De una tasa anual de 4% en 1980, la inflación aumentó 1.7 puntos (porcentuales), hasta alcanzar el 5.7% en 1990.

### Ranges of Numbers, Dates, Pages

- Ranges of numbers should be expressed with a hyphen or with an appropriate word, but not with a mix of both. For example, if words like “de ... a” or “entre” are used, a hyphen should never follow. Here are some examples of this and other rules of style for number, date and page ranges:

**Correct:** Puntos del 75 al 82: Información de los eventos relacionados con el permiso temporal

**Incorrect:** Puntos del 75-82...

**Correct:** El Programa de Auditorías Dirigidas operaba entre 2002 y 2004.

**Incorrect:** ...entre 2002-04.

**Correct:** De la página 25 a la 35 (in text), páginas 30-45, or págs. 30-45 (in references and bibliographies).

**Incorrect:** De la página 25-35 (in text), páginas 30 a 45, or págs. 30 a 45 (in references and bibliographies).

- For amounts above millions or in percentages, the word “millones” and the sign “%” should be used in all cases.

**Correct:** Las tasas de matrícula escolar aumentaron del 75% al 90%

**Incorrect:** ...del 75 al 90%

**Correct:** Los ingresos aumentaron de \$45 millones a \$50 millones

**Incorrect:** ...de \$45 a \$50 millones

### Time

- Time can be expressed with words or numbers, depending on the context. Numbers are preferred, and the following criteria apply. The 24-hour model (military time) is preferred in text and schedules (0:00 horas a 24:00 horas). “Hora(s)” is spelled out in text but abbreviated as “h” (lowercase, no period) in schedules, tables, or embargos; and a period (not a colon) should be used to separate hours from minutes. For example:

(In text) La sesión comenzará a las 15:30 horas.

(In embargo) No se publique ni transmita hasta las 18:00 h, hora del este...

(In schedule) Inscripción: 14 de abril, de 3:30 a 9:30 h

### Units of Measurement in Text

- In Spanish text, all units of measurement—with the exception of percentages, for which the percent sign (%) is always used—should be spelled out: kilómetros, kilovatio-hora, hectáreas, toneladas, etc.
- However, measurement symbols are used in tables or graphs, and one should note that these symbols never include a period (e.g., km, kv/h, ha). As in English, it is best practice to repeat the unit for all measurements when ambiguity might result. For example:

entre 5% y 10%

de 5% en 1986 a 15% en 1989

US\$10 millones a US\$20 millones

Punctuation rules in Spanish differ from those in English. The publication *Ortografía de la lengua española. Edición revisada por las Academias de la Lengua Española (1999)* and the Real Academia Española (RAE) website ([www.rae.es/](http://www.rae.es/)) provide detailed information in this regard. This section gives some examples of punctuation issues commonly raised in Spanish translations of text.

### Brackets, Parentheses, Quotation Marks

- Closing quotation marks, parentheses, brackets or dashes always precede commas, periods, colons and semicolons, even when text between the signs is composed of independent sentences.

Según la publicación 159-S, “la mayoría de las cuentas de impuestos sobre ventas y usos son elegibles para presentar declaraciones electrónicas de impuestos”.

- Like in English, both opening and closing parentheses may be used next to letters or numbers setting off items in a list or in subparagraphs.

Hay cuatro pasos fáciles para hacer una declaración electrónica: (1) inscribirse como “e-client”, (2) presentar su declaración o pago anticipado, (3) realizar su pago, y (4) confirmar su declaración.

Como “e-cliente”, usted puede (a) personalizar su propio nombre de usuario y contraseña, (b) ver las declaraciones electrónicas presentadas con anterioridad, (c) recibir recordatorios de las fechas de vencimiento por correo electrónico, y (d) cambiar la dirección de correo electrónico de su negocio.

- Articles of journals, magazines or newspapers, as well as chapters or sections of publications, should be set between quotation marks. Also, documents that have not been printed should be quoted between quotation marks. For example:

Consulte la sección de "Consejos" en la página 4 de este folleto para información más específica.

### Comma, Semicolon

- In Spanish, a comma is used to separate the different elements of a given sentence. However, if the elements themselves already have a comma, a semicolon should be used to clearly separate ideas.

If you **change ownership, address, add another location, sell or close your business, add or drop a partner**, you must notify the Board by calling or in writing

Si **cambia de propiedad, dirección, agrega otra ubicación, vende o cierra su negocio, agrega o quita a un socio**; usted debe notificar a la BOE por teléfono o por escrito

- If the enumeration is complete, a conjunction (e, o, u, y, ni) without a comma should precede the last element.

Based on the information in your application, the BOE will provide you with **regulations, forms, and other publications** that may help you with your business.

Basada en la información en su solicitud, la BOE le proporcionará **los reglamentos, formularios y otras publicaciones** que le pueden ayudar con su negocio.

- If there is a conjunction “y” on a previous segment, a comma is necessary to separate blocks of ideas.

Indicate your projected monthly gross and taxable sales, **and if unsure**, provide an estimate.

Indique sus ventas mensuales brutas y sujetas a impuestos proyectadas, **y si no está seguro**, provea un cálculo aproximado.

### Dash, Hyphen

- As in English, hyphens (guiones) are used in Spanish for ranges of figures, dates or page numbers, and years (including fiscal years), e.g., “vea páginas 167-180”.
- “Em” dashes (rayas) are used to enclose clarifications or to indicate a sudden break in thought or to add emphasis (in this case, commas and parentheses can also be adequately used instead). Unlike in English, however, the opening dash should always be preceded by a space and the closing dash followed also by a space. Also, an “em” dash should never be left alone at the end of a line.

### Diacritical Marks (Written Accents)

- In keeping with the spelling rules of the Real Academia de la Lengua, the norm established for Spanish translations mandates the use of accents (tilde) on all capital letters, including initial capitals and single-letter abbreviations (e.g., Miguel Ángel Gómez), for the reasons emphasized in the excerpt from those rules reproduced below. Tomado del sitio web de la RAE ([www.rae.es/](http://www.rae.es/)): “El empleo de la mayúscula no exime de poner tilde cuando así lo exijan las reglas de acentuación. Deben, por tanto, escribirse con el acento gráfico que les corresponde, independientemente de que se escriban enteramente en mayúsculas o solo con mayúscula inicial, palabras como **ÁFRICA** o **África**, **MÉXICO** o **México**. Únicamente las siglas, que se escriben enteramente en mayúsculas, no llevan nunca tilde, e.g. OCDE, DNI, CIA (from the English, Central Intelligence Agency).”

¿Distribuyó el volumen según el condado y **Á**rea de Valor de la Madera correctos?

OBJETIVO DE LA AUDITORÍA

- “Single-syllable words never carry an accent”, the former rule regarding diacritical accents, no longer prevails. Instead, according to the “Diccionario panhispánico de dudas”, an accent on single-syllable words should only be used in case of ambiguity.

**Correct:** El proceso dura 5 **ó** 6 meses. (Process lasts 5 or 6 months)

**Incorrect:** El proceso dura 5 **o** 6 meses. (Process lasts 5 or 6 months)

- Special care must also be paid to the written accent on interrogative/exclamative words in cases such as:

Pregúntale **dónde** está el ayuntamiento (Ask him where City Hall is)

As compared to:

Pregúntale sobre el lugar **adonde** vamos (Ask him about the place where we’re going)

### Footnotes

- Footnote references (llamada de nota a pie de página) must be placed immediately after the last word to which it refers and before all punctuation marks. For example:

Al obtener un permiso de vendedor, usted adquiere ciertos derechos y responsabilidades<sup>1</sup>. Vea la tabla (Tabla 2)<sup>2</sup> en la siguiente página para más información. (The moment you obtain a vendor's permit, you acquire rights and obligations<sup>1</sup>. For more information see table [Table2]<sup>2</sup> in the following page.)

### Heading and Titles

- As a general rule, the style of headings and titles (i.e., format, placement, etc.) in the translation should mirror that of the source text, but language-specific capitalization rules should be followed. (See also specific rules below regarding line breaks.)
- Following good editorial practice, the contents of same-level heads (i.e., chapter titles, section heads, etc.) should be consistent in structure and tone. For example, if the head of one section reads

**Objetivo** de la auditoría (Audit's Objective)

following section heads will say, for example,

**Resultados** de la auditoría (instead of the infinite tense "Informar sobre los resultados de la auditoría") [Audit's Outcome (instead of "To Inform Regarding the Audit's Outcome")]

**Conversación** con el auditor (instead of the infinite tense "Conversar con el auditor"). [Conversation with the auditor (instead of "To Talk to the Auditor")]

- The same rule applies to lists.

Al obtener un permiso de vendedor, usted adquiere ciertos derechos y responsabilidades: (The momento you obtain a vendor's permit, you acquire rights and obligations):

- Usted puede comprar propiedad** para su reventa sin tener que pagar impuestos a su proveedor. (**You can buy property** and resale it without having to pay your supplier taxes.)
- Usted debe mantener registros** para corroborar sus ventas, compras y deducciones reclamadas en las declaraciones de impuestos y conservarlos por cuatro años. (**You must keep records** to corroborate your sales, purchases, and deductions reported in the tax return forms and save them for four years.)
- Usted debe presentar sus declaraciones** de acuerdo a las instrucciones de la Directiva según el método de declaración que determinemos de su solicitud. (You must file your forms following the Board's instructions according to the filing method determined in your application.)

### Italics

- As in English, italics are used in Spanish for emphasis, for book titles and names of periodicals, email, web addresses, names of the forms, new terms, and to identify foreign words (including Latin expressions) that have not become common in Spanish or have not yet been accepted by the RAE. For example:

Para responderles, debemos ocuparnos de las fuerzas fundamentales que configuran nuestro mundo. En muchos aspectos, son fuerzas que han provocado un desequilibrio el

informe titulado ***La voz de los pobres***. ¿Hay alguien que nos escuche?, el diario chileno ***El Mercurio***... (In order to respond, we should take care of the fundamental forces that form our world. These are forces that in many ways have produced an imbalance, the report called ***The Voice of the Poor***. Can someone hear us?, the journal from Chile ***El Mercurio***.)

Los medios del ***establishment*** indican que la situación imperante...(The ***establishment*** resources indicate that the prevailing situation...)

- Names of foreign companies should not be italicized. For example:

Reynaldo Foods, Incorporated (FRI) es uno de los negocios extranjeros más grandes con sede en California. (Reynaldo Foods, Incorporated (FRI) is one of the largest foreign businesses and their headquarters is in California.)

### Line Breaks in Titles, Subheads

- As a general rule, words in titles and subheads should not be hyphenated, and closely related words (e.g., an adjective and the noun it modifies, or a preposition and its object) or one-syllable words such as prepositions, conjunctions and articles should not be separated by a break. Notice the breaks in the following subheads:

Notificación de determinación (cobro) o  
notificación de reembolso  
(Determination Notification [collection] or  
Reimbursement Notification)

Cambios de propiedad  
y organizacionales  
(Property Changes  
and pertaining to an organization)

1. Target languages files in InDesign, CS3 for PC compatible
  - Typeset to match English source
  - Sequential pages (not booked)
  - Preflight and packaged with all graphics and fonts, no RGB or incorrect colors (client uses ApogeeX preflight software)
2. Booked composite file for print – PDF/X-1a:2001 (not to exceed Adobe Acrobat 6.0)
  - Converted to PDF from final translated file
  - Booked pages
  - Composite
  - Pantone “spot” colors to match English source version
  - Embedded fonts
  - Press ready
3. Web file – PDF (not to exceed Adobe Acrobat 6.0)
  - Converted to PDF from final target file (using screen optimized settings for Internet and in compliance with California Government Code Section 11135 as to accessibility by persons with disabilities)
  - Blank pages deleted
  - Sequential pages
  - Bookmarked with simple links from “Table of Contents” to associated chapters
  - Embedded fonts
4. Web title file
  - Translated web title (used for link on the Internet) with standardized formatting prepared as gif file sized 15 height
    - Software: Illustrator
    - Typeface: Arial
    - Size: 10-12 point (or approximately 0.155 inches)
    - Characters: Change text to outlines
    - Rule: 0.5 point
    - Color: Blue RGB (R=0, G=0, B=255)
    - Layout: Title, then date of translation version in parenthesis with a rule below; example: Declaración de los Derechos de los Contribuyentes de California (4-03)
    - Deliverables: A separate .gif file for each title
5. Summary sheet
  - A completed summary sheet indicating the type of source file used, any color and/or font changes made from the original English document, etc.

## REFERENCES: GRAMMAR, LEXICONRAPHY

For further clarification general grammatical, lexical and/or orthographical issues on Spanish writing style, please consult reference materials listed below.

***Diccionario de la Real Academia Española***

**At:** <http://www.rae.es/>

***Diccionario de dudas y dificultades de la lengua española***

**Author:** Seco, Manuel

**Yr. Published:** 1998

**Edition:** 10th revised

**ISBN:** 8423994252

***Diccionario de edición, tipografía y artes gráficas***

**Author:** Martínez de Sousa, José

**Yr. Published:** 2001

**Edition:** 1st

**ISBN:** 8495178966

***Diccionario de usos y dudas del español actual***

**Author:** Martínez de Sousa, José

**Yr. Published:** 2001

**Edition:** 3rd

**ISBN:** 8483322102

***Diccionario de redacción y estilo***

**Author:** Martínez de Sousa, José

**Yr. Published:** 2003

**Edition:** 3rd

**ISBN:** 8436818261

***Manual de estilo de la lengua española***

**Author:** Martínez de Sousa, José

**Yr. Published:** 2001

**Edition:** 2nd

**ISBN:** 8497040228

***Diccionario de las preposiciones españolas***

**Author:** Zorrilla, Alicia María

**Yr. Published:** 2002

**Edition:** 1st

**ISBN:** 9875410233

***Diccionario de ortografía técnica***

**Author:** Martínez de Sousa, José

**Yr. Published:** 1999

**Edition:** 1st

**ISBN:** 8486168279

***Diccionario bilingüe de terminología jurídica***

**Author:** Mazzucco, Patricia

**Yr. Published:** 2004

**Edition:** 4th

**ISBN:** 9871096097

*Diccionario de expresiones y términos económicos y financieros inglés-español, español-inglés*

**Author:** Del Pozo Fernández, J.R.

**Yr. Published:** 2005

**Edition:** 1st

**ISBN:** 8488533748

*Diccionario de términos económicos, financieros y comerciales: inglés-español, Spanish-English.*

**Author:** Alcaraz Varó, Enrique

**Yr. Published:** 2007

**Edition:** 1st

**ISBN:** 8434405075

*Diccionario de economía, finanzas, y empresas, español-inglés*

**Author:** Cabanellas de las Cuevas, G. and Hoague, E.C.

**Yr. Published:** 2005

**Edition:** 1st

**ISBN:** 9508850647

*Glosario internacional para el traductor*

**Author:** Orellana, Marina

**Yr. Published:** 2003

**Edition:** 4th revised & enlarged

**ISBN:** 9561116405

*Oxford Spanish Dictionary, English-Spanish, Spanish-English*

**Author:** Galimberti Jarman, B (ed.)

**Yr. Published:** 2003

**Edition:** 3rd

**ISBN:** 0198604750

*Diccionario de uso del español*

**Author:** Moliner, María

**Yr. Published:** 1998

**Edition:** 2nd revised and enlarged

**ISBN:** 8424919734

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**Author:** Real Academia Española

**Yr. Published:** 2001

**Edition:** 22nd

**ISBN:** 8423968146

*Diccionario del español actual*

**Author:** Seco, Manuel

**Yr. Published:** 1999

**Edition:** 1st

**ISBN:** 8429464727

*Gran diccionario de sinónimos y antónimos*

**Author:** Espasa Calpe

**Yr. Published:** 1994

**Edition:** 1st

**ISBN:** 8423921700

*Ortografía de la lengua española*

**Author:** Real Academia Española

**Yr. Published:** 1999

**ISBN:** 8423992500

*Gramática didáctica del español*

**Author:** Gómez Torrego, Leonardo

**Yr. Published:** 2002

**Edition:** 8<sup>th</sup> revised

**ISBN:** 8434885875

*Diccionario de dificultades del inglés*

**Author:** Torrents Dels Prats, Alfonso

**Yr. Published:** 1989

**Edition:** 2nd revised

**ISBN:** 8426158145

*Diccionario de ideas afines*

**Author:** Corripio, Fernando

**Yr. Published:** 2000

**Edition:** 7th

**ISBN:** 8425415152

# **APPENDIX I**

## **BOE Spanish/English Glossary**



California  
State Board of Equalization  
**Publication 399-S**  
May 2008

# Glossary of Words and Phrases English-Spanish



**Publicación 399-S**  
Mayo de 2008

# Glosario de Palabras y Frases Español a Inglés

La parte español a inglés empieza en la página 28.

## Glossary of Tax Terms

This glossary is being issued to provide a foundation for translation of tax terminology most commonly used by the State Board of Equalization. We note that compromise is always involved in selecting words and phrases to describe certain tax concepts that may have no precise equivalent in the Spanish language or legal tradition.

The terms in this glossary are among the most commonly used in documents published by the California State Board of Equalization. They are presented first in English with Spanish translations.

This glossary is not a legal document and none of the terms found in it should be understood to change the meaning of any provisions of law, regulations, or any other authoritative precedent. Although a reader may understand terms as translated to have particular meanings, the legal meanings of the terms are controlled by the law, regulations, and administrative and judicial decisions. A periodic review is made to determine whether any additions, deletions, or revisions are needed.

## Glosario de Términos Fiscales

Este glosario se publica para proveer una base para la traducción de la terminología fiscal más comúnmente utilizada por la Directiva de Impuestos Sobre las Ventas, Uso y Otros. Hacemos notar que siempre debe haber un compromiso en la selección de palabras y frases para describir ciertos conceptos fiscales que pueden no tener un equivalente exacto en el idioma español o en su tradición jurídica.

Los términos de este glosario se encuentran entre los más comúnmente utilizados en los documentos publicados por la Directiva de Impuestos Sobre las Ventas, Uso y Otros. Se presentan primero en inglés con traducción al español.

Este glosario no es un documento legal y ninguno de los términos que aparecen en él se debe interpretar para cambiar el significado de las disposiciones de la ley, regulaciones o cualquier otro precedente oficial. Aunque el lector pudiera entender los términos de cierta manera, los significados jurídicos de los términos son controlados por la ley, regulaciones y decisiones administrativas y judiciales. Periódicamente se realizan revisiones para determinar si es necesaria alguna adición, eliminación o modificación.

## English to Spanish

### A

**according to our records**  
*según nuestros registros*

**account**  
*cuenta*

**account statement**  
*estado de cuenta*

**accounts payable**  
*cuentas por pagar*

**accounts receivable**  
*cuentas por cobrar*

**accrued taxes**  
*impuestos devengados,  
intereses acumulados*

**adjustments**  
*ajustes*

**advocate**  
*defensor(a)*

**amended return**  
*declaración enmendada*

**appeal (noun)**  
*apelación*

**appeal (verb)**  
*apelar*

**appeal rights**  
*derechos de apelación*

**applicant**  
*solicitante*

**area code**  
*zona telefónica, código  
de área*

**assess**  
*tasar, determinar,  
imponer un gravamen*

**assets**  
*bienes, activos*

**audit**  
*auditoría*

**audit division**  
*división de auditoría,  
división de revisión  
(inspección)*

**auditor**  
*auditor(a), inspector(a)*

### B

**bad debts**  
*cuentas malas, deudas  
incobrables*

**balance**  
*saldo, balance*

**bank statement**  
*estado de cuenta  
bancaria*

**bankruptcy**  
*bancarrota, quiebra*

**bill**  
*cuenta, cobro*

**Board of Equalization**  
*Directiva de Impuestos  
Sobre las Ventas, Uso y  
Otros*

**bookkeeper**  
*tenedor(a) de libros*

**business**  
*negocio, asunto*

**business expenses**  
*gastos de negocio, gastos  
de representación*

**business hours**  
*horario de oficina*

**by-product**  
*subproducto*

### C

**calendar year**  
*año calendario; año  
natural*

**cash**  
*efectivo*

**cash basis**  
*base de efectivo*

**cash flow**  
*flujo de fondos,  
movimiento de fondos*

**cash method**  
*método (contable) a base  
de efectivo*

**casualty loss**  
*pérdida fortuita*

**certified public accountant**  
*contador(a) público(a)  
autorizado(a)*

**claim**  
*reclamación, demanda*

**collect (bring in revenue)**  
*recaudar*

**collect (demand payment)**  
*cobrar*

**common carrier**  
*empresa de transporte  
público*

**compliance**  
*acatamiento*

**compute**  
*calcular, computar*

**computer**  
*computador,  
computadora, ordenador*

**computer processed,  
computerized**  
*procesado en  
computadora*

**contribution**  
*contribución, aportación,  
donación*

**corporation**  
*sociedad anónima,  
corporación*

### D

**data**  
*datos*

**delinquent return**  
*declaración en mora,  
declaración morosa*

**delinquent tax**

*impuesto debido y no pagado*

**delinquent taxpayer**

*contribuyente moroso*

**disclose**

*revelar, divulgar*

**disclosure**

*revelación, divulgación*

**distribution**

*distribución, repartición, reparto*

**division (administration)**

*division (unidad administrativa)*

**draft**

*giro*

**E****e-file**

*presentación electrónica de declaraciones de impuesto*

**eligibility requirements**

*requisitos de elegibilidad*

**e-mail**

*correo electrónico*

**enact**

*promulgar*

**escrow**

*plica*

**examination (of a return)**

*revisión (de una declaración), inspección de una planilla*

**excise taxes**

*impuestos sobre artículos de uso y consumo*

**expire**

*expirar, vencer, caducar*

**F****failure to pay penalty**

*multa por no pagar*

**farm**

*granja, finca*

**farmer**

*granjero(a), productor(a), agricultor(a)*

**fee**

*honorario, derecho, comisión (préstamo)*

**field examination (audit)**

*revisión (auditoría) de campo*

**file your return on or****before (month,day,year)**

*presente su declaración el, o antes del, (día, mes, año), radique su planilla el, o antes del, (día, mes, año)*

**filing of return**

*presentación de la declaración, radicación de la planilla*

**for your records**

*para sus registros*

**form**

*forma*

**form letter**

*carta modelo*

**Franchise Tax Board (FTB)**

*Franchise Tax Board (FTB)*

**G****general partner**

*socio general*

**gift**

*regalo, donación*

**gross receipts**

*entrada bruta*

**H****hardship**

*apuro económico, situación económica difícil*

**I****impose a tax**

*imponer un impuesto*

**income**

*ingreso*

**income subject to tax****(taxable income)**

*ingreso sujeto a impuesto, ingreso tributable, ingreso imponible, ingreso sujeto a contribución*

**incur (expense)**

*causar (gastos)*

**independent contractor**

*contratista independiente*

**intangible assets**

*activos intangibles*

**interest (in a partnership)**

*participación (en una sociedad colectiva)*

**interest (on money)**

*interés, intereses*

**interest income**

*ingreso de intereses*

**interest rate**

*tasa de interés*

**Internal Revenue Service**

*Servicio de Impuestos Internos, Servicio Federal de Rentas Internas*

**J****joint account**

*cuenta conjunta o mancomunada*

**K****keep records**

*llevar registros*

**L****late filing penalty**

*multa por presentación fuera de plazo*

**late payment penalty**

*multa por mora o por pago fuera de plazo, multa por radicar fuera de plazo*

**lessee, tenant**

*arrendatario(a), inquilino(a)*

**lessor**

*arrendador(a)*

**levy**

*embargo*

**levy (on a bank account)**

*embargo de cuenta bancaria*

**levy on wages**

*embargo de sueldo*

**liabilities**

*obligaciones, pasivo*

**lien**

*gravamen (o carga)*

**limited partnership**

*sociedad limitada*

**long-term**

*largo plazo, a largo plazo*

**lump sum**

*suma (cantidad) global*

**M****make payment to**

*hacer pagadero a, a la orden de*

**mobile home**

*vivienda móvil*

**motor home**

*casa-móvil*

**N****natural disaster**

*desastre natural*

**O****offer in compromise**

*ofrecimiento de transacción*

**overpayment**

*pago en exceso (de lo debido)*

**P****partner**

*socio(a)*

**partnership**

*sociedad colectiva (o de personas)*

**partnership interest**

*participación (en una sociedad colectiva)*

**payment**

*pago*

**penalty**

*multa, penalidad*

**penalty for underpayment**

*multa por pago incompleto*

**personal property (vs. business)**

*propiedad personal*

**personal property (vs. real estate)**

*bienes muebles*

**personal property tax**

*impuesto sobre bienes muebles*

**petitioner**

*solicitante*

**power of attorney**

*poder legal*

**prefabricated**

*prefabricado(a)*

**profit**

*ganancia*

**property tax**

*impuesto sobre la propiedad*

**Q****qualified**

*que reúne los requisitos, calificado(a)*

**qualify**

*reunir los requisitos*

**R****real estate**

*bienes inmuebles, bienes raíces*

**reasonable cause**

*causa razonable (o justificada)*

**record**

*expediente, registro, archive, récord*

**records (substantiation)**

*comprobantes*

**refund of tax**

*reembolso de impuesto*

**regulations**

*reglamento o reglamentación*

**remittance (of funds)**

*remesa (de fondos)*

**rent**

*alquiler, renta*

**renter**

*inquilino*

**retail price**

*precio al por menor, precio al detal*

**retailer**

*detallista*

**return**

*declaración, planilla*

**S****sale or exchange**

*venta o permuta*

**sales tax**

*impuesto sobre ventas*

**small business**

*negocio pequeño,  
empresa pequeña*

**sole proprietor**

*empresario(a) por cuenta  
propia, dueño(a)  
único(a) de un negocio*

**special assessment**

*contribución para  
mejoras*

**state taxes**

*impuestos estatales,  
contribuciones estatales*

**statute of limitations**

*ley de prescripción,  
régimen de prescripción*

**supporting documents**

*comprobantes, récords*

**T****tangible personal property**

*bienes muebles tangibles  
(o corporales)*

**tax (adjective)**

*tributario(a), impositivo  
(a), contributivo(a), o  
fiscal (adjetivo)*

**tax (for general revenue)**

*contribución, impuesto,  
tributo*

**tax (for special funds)**

*impuesto, tributo,  
contribución*

**tax account information**

*información relacionada  
con una cuenta de  
impuestos*

**tax auditor**

*auditor de impuestos*

**tax bill**

*factura de impuestos,  
cobro de impuestos*

**tax computation**

*cálculo del impuesto*

**tax dispute**

*lo contencioso tributario,  
controversia tributaria*

**tax evasion**

*evasión de impuestos*

**tax form**

*formulario de impuestos*

**tax liability**

*impuesto por pagar*

**tax penalty**

*multa por impuestos*

**tax period**

*period tributario, period  
contributivo*

**tax policy**

*política fiscal*

**tax preparer**

*preparador de  
declaraciones de  
impuestos*

**tax rate**

*tasa de impuesto, tasa  
decontribución*

**tax relief**

*alivio tributario, alivio  
contributivo*

**tax return**

*declaración de  
impuestos, planilla de  
contribución*

**tax statement (bill)**

*estado de cuenta  
contributiva*

**tax year**

*ejercicio, año tributario,  
año fiscal, año  
contributivo*

**taxable**

*tributable, imponible,  
contributivo*

**taxpayer**

*contribuyente*

**taxpayer advocate**

*defensor del  
contribuyente*

**term (time)**

*plazo*

**third party**

*tercero*

**tip (advice)**

*consejo*

**tip (gratuity)**

*propina*

**toll free (telephone)**

*servicio telefónico gratis*

**transferor (trusts)**

*cesionista, transferidor(a)*

**truck**

*camión*

**truck-tractor**

*tractor*

**U****underpayment**

*pago incompleto (o  
insuficiente)*

**undue hardship**

*daño indebido*

**V****voluntary compliance**

*cumplimiento voluntario*

**W****wages**

*salarios, retribuciones*

**waiver**

*renuncia voluntaria*

**web page**

*página en la Internet,  
ciberpágina*

**website**

*sitio Web, cbersitio*

**Z****zip code**

*zona postal, código  
postal*

## Español a Inglés

### A

**a la orden de**  
*make payment to*

**a largo plazo**  
*long-term*

**acatamiento**  
*compliance*

**activos**  
*assets*

**activos intangibles**  
*intangible assets*

**agricultor(a)**  
*farmer*

**ajustes**  
*adjustments*

**alivio contributivo**  
*tax relief*

**alivio tributario**  
*tax relief*

**alquiler**  
*rent*

**año calendario**  
*calendar year*

**año contributivo**  
*tax year*

**año fiscal**  
*tax year*

**año natural**  
*calendar year*

**año tributario**  
*tax year*

**apelación**  
*appeal (noun)*

**apelar**  
*appeal (verb)*

**aportación**  
*contribution*

**apuro económico**  
*hardship*

**archivo**  
*record*

**arrendador(a)**  
*lessor*

**arrendatario(a)**  
*lessee, tenant*

**asunto**  
*business*

**auditor de impuestos**  
*tax auditor*

**auditor(a), inspector(a)**  
*auditor*

**auditoría**  
*audit*

### B

**balance**  
*balance*

**bancarrota, quiebra**  
*bankruptcy*

**base de efectivo**  
*cash basis*

**bienes**  
*assets*

**bienes inmuebles**  
*real estate*

**bienes muebles**  
*personal property (vs.  
real estate)*

**bienes muebles tangibles  
(o corporales)**  
*tangible personal  
property*

**bienes raíces**  
*real estate*

### C

**caducar**  
*expire*

**calcular**  
*compute*

**cálculo del impuesto**  
*tax computation*

**calificado(a)**  
*qualified*

**camión**  
*truck*

**carta modelo**  
*form letter*

**casa-móvil**  
*motor home*

**causa razonable (o  
justificada)**  
*reasonable cause*

**causar (gastos)**  
*incur (expense)*

**cesionista**  
*transferor (trusts)*

**ciberpágina**  
*web page*

**cibersitio**  
*website*

**cobrar**  
*collect (demand  
payment)*

**cobro**  
*account*

**cobro de impuestos**  
*tax bill*

**código postal**  
*zip code*

**código de área**  
*area code*

**comisión (préstamo)**  
*fee*

**comprobantes**  
*records (substantiation),  
supporting documents*

**computador, computadora**  
*computer*

**computar**  
*compute*

**consejo**  
*tip (advice)*

**contador(a) público(a)  
autorizado(a)**  
*certified public  
accountant*

**contratista independiente**  
*independent contractor*

**contribución**  
*contribution, tax (for general revenue), tax (for special funds)*

**contribución para mejoras**  
*special assessment*

**contribuciones estatales**  
*state taxes*

**contributivo**  
*taxable*

**contributivo(a) (adjetivo)**  
*tax (adjective)*

**contribuyente**  
*taxpayer*

**contribuyente moroso**  
*delinquent taxpayer*

**controversia tributaria**  
*tax dispute*

**corporación**  
*corporation*

**correo electrónico**  
*e-mail*

**cuenta**  
*account*

**cuenta conjunta o mancomunada**  
*joint account*

**cuenta**  
*bill*

**cuentas malas**  
*bad debts*

**cuentas por cobrar**  
*accounts receivable*

**cuentas por pagar**  
*accounts payable*

**cumplimiento voluntario**  
*voluntary compliance*

## D

**daño indebido**  
*undue hardship*

**datos**  
*data*

**declaración**  
*return*

**declaración de impuestos**  
*tax return*

**declaración en mora**  
*delinquent return*

**declaración enmendada**  
*amended return*

**declaración morosa**  
*delinquent return*

**defensor del contribuyente**  
*taxpayer advocate*

**defensor(a)**  
*advocate*

**derecho**  
*fee*

**derechos de apelación**  
*appeal rights*

**desastre natural**  
*natural disaster*

**detallista**  
*retailer*

**determinar**  
*assess*

**deudas incobrables**  
*bad debts*

**Directiva de Impuestos Sobre las Ventas, Uso y Otros**  
*Board of Equalization*

**distribución**  
*distribution*

**división (unidad administrativa)**  
*division (administration)*

**división de auditoría**  
*audit division*

**división de revisión (inspección)**  
*audit division*

**divulgación**  
*disclosure*

**divulgar**  
*disclose*

**donación**  
*contribution, gift*

**dueño(a) único(a) de un negocio**  
*sole proprietor*

## E

**efectivo**  
*cash*

**ejercicio**  
*tax year*

**embargo**  
*levy*

**embargo de cuenta bancaria**  
*levy (on a bank account)*

**embargo de sueldo**  
*levy on wages*

**empresa de transporte público**  
*common carrier*

**empresa pequeña**  
*small business*

**empresario(a) por cuenta propia**  
*sole proprietor*

**entrada bruta**  
*gross receipts*

**estado de cuenta**  
*account statement*

**estado de cuenta bancaria**  
*bank statement*

**estado de cuenta contributiva**  
*tax statement (bill)*

**evasión de impuestos**  
*tax evasion*

**expediente**  
*record*

**expirar**  
*expire*

**F**

**factura de impuestos**  
*tax bill*

**finca**  
*farm*

**fiscal (adjetivo)**  
*tax (adjective)*

**flujo de fondos**  
*cash flow*

**forma**  
*form*

**formulario de impuestos**  
*tax form*

**Franchise Tax Board (FTB)**  
*Franchise Tax Board (FTB)*

**G**

**ganancia**  
*profit*

**gastos de negocio**  
*business expenses*

**gastos de representación**  
*business expenses*

**giro**  
*draft*

**finca**  
*farm*

**granjero(a)**  
*farmer*

**gravamen (o carga)**  
*lien*

**H**

**hacer pagadero a**  
*make payment to*

**honorario**  
*fee*

**horario de oficina**  
*business hours*

**I**

**imponer un gravamen**  
*assess*

**imponer un impuesto**  
*impose a tax*

**imponible**  
*taxable*

**impositivo(a) (adjetivo)**  
*tax (adjective)*

**impuesto**  
*tax (for general revenue),  
tax (for special funds)*

**impuesto debido y no pagado**  
*delinquent tax*

**impuesto por pagar**  
*tax liability*

**impuesto sobre bienes muebles**  
*personal property tax*

**impuesto sobre la propiedad**  
*property tax*

**impuesto sobre ventas**  
*sales tax*

**impuestos devengados**  
*accrued taxes*

**impuestos estatales**  
*state taxes*

**impuestos sobre artículos de uso y consumo**  
*excise taxes*

**información relacionada con una cuenta de impuestos**  
*tax account information*

**ingreso**  
*income*

**intereses acumulados**  
*accrued taxes*

**ingreso de intereses**  
*interest income*

**ingreso imponible**  
*income subject to tax (taxable income)*

**ingreso sujeto a contribución**  
*income subject to tax (taxable income)*

**ingreso sujeto a impuesto**  
*income subject to tax (taxable income)*

**ingreso tributable**  
*income subject to tax (taxable income)*

**inquilino(a)**  
*lessee, renter, tenant*

**inspección de una planilla**  
*examination (of a return)*

**interés, intereses**  
*interest (on money)*

**L**

**largo plazo**  
*long-term*

**ley de prescripción**  
*statute of limitations*

**llevar registros**  
*keep records*

**lo contencioso tributario**  
*tax dispute*

**M**

**método (contable) a base de efectivo**  
*cash method*

**movimiento de fondos**  
*cash flow*

**multa**  
*penalty*

**multa por impuestos**  
*tax penalty*

**multa por mora o por pago fuera de plazo**  
*late payment penalty*

**multa por no pagar**  
*failure to pay penalty*

**multa por pago incompleto**  
*penalty for underpayment*

**multa por presentación fuera de plazo**  
*late filing penalty*

**multa por radicar fuera de plazo**  
*late payment penalty*

## N

**negocio**  
*business*

**negocio pequeño**  
*small business*

## O

**obligaciones**  
*liabilities*

**ofrecimiento de transacción**  
*offer in compromise*

**ordenador**  
*computer*

## P

**página en la Internet**  
*web page*

**pago**  
*payment*

**pago en exceso (de lo debido)**  
*overpayment*

**pago incompleto (o insuficiente)**  
*underpayment*

**para sus registros**  
*for your records*

**participación (en una sociedad colectiva)**  
*interest (in a partnership), partnership interest*

**pasivo**  
*liabilities*

**penalidad**  
*penalty*

**pérdida fortuita**  
*casualty/loss*

**período contributivo**  
*tax period*

**período tributario**  
*tax period*

**planilla**  
*return*

**planilla de contribución**  
*tax return*

**plazo**  
*term (time)*

**plica**  
*escrow*

**poder legal**  
*power of attorney*

**política fiscal**  
*tax policy*

**precio al detal**  
*retail price*

**precio al por menor**  
*retail price*

**prefabricado(a)**  
*prefabricated*

**preparador de declaraciones de impuestos**  
*tax preparer*

**presentación de la declaración**  
*filing of return*

**presentación electrónica de declaraciones de impuesto**  
*e-file*

**presente su declaración el, o antes del, (día, mes, año)**  
*file your return on or before (month, day, year)*

**procesado en computadora**  
*computer processed, computerized*

**productor(a)**  
*farmer*

**promulgar**  
*enact*

**propiedad personal**  
*personal property (vs. business)*

**propina**  
*tip (gratuity)*

## Q

**que reúne los requisitos**  
*qualified*

## R

**radicación de la planilla**  
*filing of return*

**radique su planilla el, o antes del, (día, mes, año)**  
*file your return on or before (month, day, year)*

**recaudar**  
*collect (bring in revenue)*

**reclamación, demanda**  
*claim*

**récord**  
*record*

**récords**  
*supporting documents*

**reembolso de impuesto**  
*refund of tax*

**regalo**  
*gift*

**reglamento o reglamentación**  
*regulations*

**registro**  
*record*

**régimen de prescripción**  
*statute of limitations*

**remesa (de fondos)**  
*remittance (of funds)*

**renta**  
*rent*

**renuncia voluntaria**

*waiver*

**repartición**

*distribution*

**reparto**

*distribution*

**requisitos de elegibilidad**

*eligibility requirements*

**retribuciones**

*wages*

**reunir los requisitos**

*qualify*

**revelación**

*disclosure*

**revelar**

*disclose*

**revisión (auditoría) de campo**

*field examination (audit)*

**revisión (de una declaración)**

*examination (of a return)*

## S

**salarios**

*wages*

**saldo**

*balance*

**según nuestros registros**

*according to our records*

**Servicio Federal de Rentas Internas**

*Internal Revenue Service*

**Servicio de Impuestos Internos**

*Internal Revenue Service*

**servicio telefónico gratis**

*toll free (telephone)*

**sitio Web**

*website*

**situación económica difícil**

*hardship*

**sociedad anónima**

*corporation*

**sociedad colectiva (o de personas)**

*partnership*

**sociedad limitada**

*limited partnership*

**socio general**

*general partner*

**socio(a)**

*partner*

**solicitante**

*applicant, petitioner*

**subproducto**

*by-product*

**suma (cantidad) global**

*lump sum*

## T

**tasa de contribución**

*tax rate*

**tasa de impuesto**

*tax rate*

**tasa de interés**

*interest rate*

**tasar**

*assess*

**tenedor(a) de libros**

*bookkeeper*

**tercero**

*third party*

**tractor**

*truck-tractor*

**transferidor(a)**

*transferor (trusts)*

**tributable**

*taxable*

**tributo**

*tax (for special funds)*

**tributario(a) (adjetivo)**

*tax (adjective)*

**tributo**

*tax (for general revenue)*

## V

**vencer**

*expire*

**venta o permuta**

*sale or exchange*

**vivienda móvil**

*mobile home*

## Z

**zona postal**

*zip code*

**zona telefónica**

*area code*

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Controlador del Estado

# **APPENDIX II**

## **Spanish Form Sample**

NOMBRE DEL NEGOCIO	NÚMERO DE CUENTA
NOMBRE DEL CONTRIBUYENTE	TIPO DE IMPUESTO O CUOTA

**PETICIÓN PARA REDETERMINACIÓN**

Generalmente, la persona contra quien se hace una determinación puede solicitar una redeterminación en el plazo de 30 días a partir de la fecha de un *Aviso de Determinación (Notice of Determination)* y 10 días a partir de la fecha de una *Determinación de Riesgo (Jeopardy Determination)*. Consulte el aviso que se le otorgó a usted y vea las condiciones y requisitos específicos para presentar una petición. Cualquier persona que presente una petición debe estar preparada, si se le pidiera, a presentar evidencia documental que apoye los argumentos específicos sobre los que se basa la petición.

Presento una petición para redeterminación sobre el aviso de determinación con fecha del \_\_\_\_\_  
para el periodo de \_\_\_\_\_ por la cantidad de \$ \_\_\_\_\_

Por favor indique abajo los argumentos específicos sobre los que se basa la petición:

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Tiene el derecho a una conferencia de apelaciones y a una audiencia ante los Miembros de la Directiva. Por favor indique si solicita una conferencia de apelaciones, una audiencia con la Directiva, o ambas.

- Solicito una conferencia de apelaciones con un consejero o un auditor de impuestos supervisor en la oficina de distrito más cercana de la Directiva o en la sede de la Directiva en Sacramento.
- Solicito una audiencia ante los Miembros de la Directiva.

FIRMA	FECHA EN LA QUE SE FIRMA
NOMBRE DEL CONTRIBUYENTE (escribir a máquina o con letra de imprenta)	TÍTULO/CAPACIDAD

*Si existiera alguna contradicción entre este formulario o la notificación que recibió y la ley, la ley prevalece. El presentar una Petición para Redeterminación no protege su derecho a un reembolso de impuestos, intereses, o multas pagadas en exceso de cantidades que se deben por ley. Debe presentar a tiempo su solicitud de reembolso si cree que ha pagado cantidades excesivas de impuestos, intereses o multas.*

# **APPENDIX III**

## **Vendor Quality Management Process**

## Vendor Quality Management Process

- As a language services vendor for BOE, Contextual Communications seeks only highly specialized language professionals (translators, editors, proofreaders) and abides by the following criteria in the selection process:
  - ✓ Unconditional commitment to quality and deadlines
  - ✓ In-country native speakers (translators offering more than one target language are not included in the selection process)
  - ✓ University degree in translation (or equivalent qualification level) and/or at least 5 years experience as a professional translator
  - ✓ Excellent command of both source and target languages
  - ✓ Proven track-record in translation of specific subject matter
  - ✓ Adherence to client requirements and specifications
  - ✓ Demonstrated experience and expertise with translation memory tools which facilitate the translation, editing, proofreading process and maintain language consistency
- Translators use the checklist provided below when proofreading the translation.
  - ✓ Run spell check.
  - ✓ Check all numbers for typos and accuracy of associated units of measure.
  - ✓ Make sure text has not been inadvertently skipped, particularly when dealing with two or more texts that are similar.
  - ✓ Basic formatting. Are the appropriate words/phrases set in **bold**, *italic*, underline, centered, ALL CAPS, <sup>superscript</sup>, etc.?
  - ✓ Are all diacritical marks (à, é, î, ñ, ü) and special characters (™, ®, ©, °, «, ») in place?
  - ✓ Check for consistency
    - Technical terms
    - Table of contents (headings and page numbers)
    - Company names, products & slogans
- Standard procedure dictates that every translation follow a three-tiered process – translation, editing and proofreading – by individual parties before the publication is delivered to BOE and submitted for internal review. Bear in mind that the purpose of a BOE review is to double check for **content management and technical terminology** that may require minor adjustments, **NOT** for grammatical, orthographical or other linguistic analysis. It is expected that both BOE internal reviewers as well as translators, editors and proofreaders utilize the same resources when dealing with Spanish translations, such as the approved glossaries, style guides and any other reference materials, to help minimize confusion and inconsistency.
- Translation reviewers (editors and proofreaders) selected by Contextual Communications perform the following functions:
  - ✓ Check the translator's work by comparing the translated version of the document with the original version in the source language.
  - ✓ Focus on both the accuracy of the translation, and the correctness and optimal use of language in the translation.
  - ✓ Ensure that the translation is appropriate in terms of the reading level and the language use of the groups or subgroups in the target population.
  - ✓ Ensure that the terms and expressions in the target language are both technically correct and consistently understood by a majority of the people who would be using the publication.

- Contextual Communications applies the following required and desired qualifications in the selection of translation reviewers:
  - ✓ Native speaker of the target language
  - ✓ Demonstrated strong writing skills in the target language
  - ✓ Proficient in reading and writing in the source language
  - ✓ College degree or higher
  - ✓ Prior work experience in translation projects
  - ✓ Prior work experience in the particular subject matter at hand
  - ✓ Highest educational degree obtained in the target language
  - ✓ Professional work experience in the country of the target audience
  - ✓ Familiarity with regional variations in usage of the target language in the U.S.